

In response to the request of the Revenue and Taxation Interim Committee, the Tax Commission suggests the committee consider the following issues in the long-term planning the committee conducts pursuant to HJR 10.

1. Sales Taxability of Streamed Media

- Many of Utah's sales and use tax provisions were enacted prior to the availability of new technologies, including streamed media.
- The Tax Commission currently reads some of these sales and use tax provisions to include these new technologies.
- As a result, an item may be taxed or not depending on how the item is delivered to the purchaser.
- The Revenue and Taxation Interim Committee may wish to review Utah's sales and use taxation of streamed media and consider whether the sales and use tax statutes should be modified or clarified.

2. Delegation of Authority in Title 59, Chapter 2, Part 11

- Title 59, Chapter 2, Part 11 has not been reviewed in many years.
- The Tax Commission has encountered numerous inconsistencies in Part 11 as it hears appeals.
- The Tax Commission recommends the Revenue and Taxation Interim Committee study Part 11 to harmonize its provisions.

3. 2017 Senate Bill 17, Tax Commission Amendments

- Under the Sunset Act, the provisions of 2017 SB 17 are repealed May 9, 2019.
- The Tax Commission recommends that the repealer be extended or repealed.